

HOUSE No. 3908

By Ms. L'Italian of Andover, petition of Barbara A. L'Italian and others for legislation to grant a tax credit for persons hiring employees with autism spectrum disorders. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Barbara A. L'Italian	Robert L. Rice, Jr.
Susan C. Fargo	Joseph R. Driscoll
Jennifer M. Callahan	Michael E. Festa
Garrett J. Bradley	William N. Brownsberger
William Lantigua	Louis L. Kafka
Kathi-Anne Reinstein	Richard J. Ross
Matthew C. Patrick	Tom Sannicandro
Scott P. Brown	Thomas J. Calter
Barry R. Finegold	Steven A. Tolman
David Paul Linsky	David M. Torrisi
John P. Fresolo	Kay Khan
Robert K. Coughlin	Carl M. Sciortino, Jr.
John D. Keenan	Steven M. Walsh
Alice Hanlon Peisch	

In the Year Two Thousand and Seven.

AN ACT ESTABLISHING A TAX CREDIT FOR HIRING INDIVIDUALS WITH AUTISM SPECTRUM DISORDERS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 71B of the General Laws, as appearing in the 2004 Offi-
- 2 cial Edition, is hereby amended by adding the following section:—
- 3 Section 16. (i) For purposes of this section, the following terms
- 4 shall have the following meanings unless the context clearly requires
- 5 otherwise:—
- 6 “Autistic Spectrum Disorders” shall include Asperger’s syn-
- 7 drome, pervasive developmental disability, not otherwise specified,
- 8 autism, and high functioning autism.
- 9 “Duly licensed professional” shall include the following profes-
- 10 sionals licensed to practice in the Commonwealth:— medical doctor,
- 11 psychologist and clinical social worker.

12 (ii) Employers who hire individuals with autistic spectrum disor-
13 ders may take a tax credit of 50% of said employee's gross wages
14 earned in the first year of employment, 40% of said employee's
15 gross wages earned during the second year of employment, 30% of
16 said employee's gross wages paid in the third year of employment,
17 20% of said employee's wages paid in the fourth year of employ-
18 ment and 10% of said employee's gross wages paid in the fifth year
19 of employment. Unused portions of the employer's tax credit may be
20 carried forward for 2 tax years after the qualifying tax year.

21 (iii) In order for an individual to qualify as an employee pursuant
22 to this chapter, a diagnosis of autism spectrum disorder must have
23 been made by a duly licensed professional, qualified to make said
24 diagnosis. A certified record of diagnosis submitted in accordance
25 with Section 79G of Chapter 233 shall be adequate.

26 (iv) An employer which is a tax exempt organization may esti-
27 mate the amount of tax credit for qualifying employees for the tax-
28 able year, as a credit against the employer's matching portion of
29 state taxes. The total amount of the estimated credit should be
30 divided evenly over the number of periods for filing withholding
31 returns.